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May 20, 2008

VIA ELECTRONIC FILING

Ms. Anne K. Quinlan
Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423

Re: **Finance Docket No. 35125**
Dakota, Minnesota & Eastern Railroad Corporation –
Acquisition Exemption – Line of BNSF Railway Company

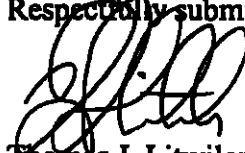
Dear Secretary Williams:

On May 14, 2008, the Surface Transportation Board served a decision in the above-captioned proceeding granting the petition of Dakota, Minnesota & Eastern Railroad Corporation ("DM&E") to acquire BNSF Railway Company's rail line extending from milepost 145.0 to milepost 148.5 in Yale, South Dakota. Ordering paragraph two of the decision requires that DM&E serve a copy of the decision on the shipper on the line.

I hereby certify that on May 19, 2008, a copy of the Board's decision was served by first class mail, postage prepaid, on South Dakota Wheat Growers, the sole shipper on the line, under cover of the attached transmittal letter.

If you have any questions regarding this certification, please feel free to contact me. Thank you for your assistance on this matter. Kind regards.

Respectfully submitted,



Thomas J. Litwiler
Attorney for Dakota, Minnesota & Eastern
Railroad Corporation

TJL:tl

Attachment

COPY

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May 19, 2008

Mr. Gerry Crawford
Manager
South Dakota Wheat Growers
P.O. Box 127-128
Yale, SD 57386

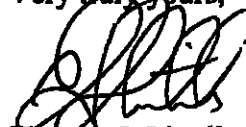
Re: **Finance Docket No. 35125**
Dakota, Minnesota & Eastern Railroad Corporation --
Acquisition Exemption -- Line of BNSF Railway Company

Dear Mr. Crawford:

On May 14, 2008, the Surface Transportation Board issued a decision in the above-captioned proceeding granting the petition of Dakota, Minnesota & Eastern Railroad Corporation ("DM&E") to acquire BNSF Railway Company's rail line extending from milepost 145.0 to milepost 148.5 in Yale, South Dakota. Ordering paragraph two of the decision requires that DM&E serve a copy of the decision on South Dakota Wheat Growers. Accordingly, a copy of the Board's decision is enclosed for your reference.

Please feel free to contact me should you have any questions regarding this matter. Kind regards.

Very truly yours,



Thomas J. Litwiler
Attorney for Dakota, Minnesota & Eastern
Railroad Corporation

TJL:tl

Enclosure